Ohio
Republican
Party

Robert T. Bennett
Chairman

Martha C. Moore
Vice-Chairman

Federal Election Commission
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Dear Mr. Andre':

To memorialize our discussion concerning the imprest payroll account utilized by the Ohio Republican Party, the Party employees the services of Fifth Third Bank to prepare and pay the payroll for the Party's associates. The Bank draws the individual associates checks on its own account and the Party reimburses the Bank for the gross amount of the total payroll including related employer payroll taxes. The Bank then files all related payroll tax reporting forms with the proper authorities.

From the Party's perspective there are three different types of associates on the payroll: (1) those that must be paid with only federal dollars, (2) those that can only be paid with non federal dollars and (3) those that can be paid with all federal or allocated dollars using the Party's allocation limit.

When the Party is informed of the amount needed to reimburse the Bank, immediately after each payroll period, the Party must determine the source of dollars needed to reimburse the Bank. The amount of only federal dollars, the amount of only non federal dollars and the amount of non federal dollars to be allocated is determined. A check is drawn on the non federal account to the federal allocation account for the amount to be allocated. Next, a check is drawn on the federal allocation account and deposited in the payroll imprest account for the total federal dollars needed. Finally a check is drawn on the non federal account and deposited directly in the imprest payroll account for the total

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